

MISCELLANEOUS BUDGETS

- Antelope Valley Bond Debt Fund** - To accumulate resources for payment of principal and interest on Antelope Valley Revenue Bonds. Revenue comes from State cigarette tax.
- Bond Interest & Redemption Fund** - To accumulate resources for payment of principal and interest on general obligation bond issues. Resources are derived from a specific annual tax levy.
- Contingency Division/General Fund** - To provide appropriated tax funds for unanticipated expenditures. It is funded by general tax revenues.
- Police & Fire Pension Fund** - To account for the receipt, investment, and distribution of retirement contributions made for the benefit of police officers and firefighters. Funding is provided by a specific property tax levy and employee contributions.
- Fast Forward Fund** – Funded by balances from the City’s Special Assessment Fund. These funds are intended to be utilized for one time expenditures that provide opportunities to stimulate Lincoln’s economy.
- General Expense Division/General Fund** - To pay for centralized fringe benefits, services and equipment that are a benefit to the entire City and not just one specific department. Resources are derived from general tax revenues.
- Golf Bond Debt Service Fund** - To accumulate resources for payment of principal and interest on the Highlands Golf Course Bond Issue. Resources are derived from golf course revenues.
- Health Care Fund** - To account for balances remaining from the initial self-insured health insurance program. These balances are being used to fund an employee wellness program. The current self-insured health insurance program is accounted for in the Self-Insured Health Fund.
- Highway User Allocation Bonds** - To accumulate resources for payment of principal and interest on Highway User Allocation Bonds. Revenue comes from the State Highway Allocation Fund.
- Interfund Transfers Division/General Fund** - To account for monies transferred from General Fund to various funds through which the resources are expended. Funds are provided by general tax revenues.
- Keno Fund** - To accumulate resources from the City's percentage of Keno revenue in the City & account for activities financed with Keno revenues.
- Long-Term Disability Fund** – transfer budgeted to fund a portion of a Personnel Clerk to help administer benefits.
- M.I.R.F. Bond Fund** - To accumulate resources for payment of principal and interest on “F” Street Recreation Center Bonds. Revenue comes from State cigarette tax.
- Pershing Auditorium** - To account for the operation of Pershing Auditorium. Funds are provided by user fees and a subsidy of general tax revenues.
- Social Security Fund** - To account for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. Financing is provided by a specific annual property tax levy.
- Special Events Division/General Fund** - To account for expenditures incurred throughout the City for co-sponsored special events. Includes Fourth of July, Lincoln Marathon, and Star City Holiday Parade. Funds are provided by general tax revenues.
- Street Light Division/General Fund** - To account for the cost of operating street lights. Funds are provided by general tax revenues.
- Tax Allocation Projects Debt Service Fund** - To accumulate resources for payment of principal and interest on tax allocation bonds. Resources are derived from additional taxes generated by the properties upon completion of the redevelopment projects.
- Unemployment Compensation Fund** - To account for the costs of unemployment insurance for benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Resources were derived from specific tax levies in the late 1970's, but balances have been sufficient to support this budget for many years.
- Willard Com. Ctr.** - To account for maintenance costs at Willard Community Center.

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**F.Y. 2008-09
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2006-07 ACTUAL EXPENDED	2007-08 BUDGET	2008-09 MAYOR RECOM.	2008-09 COUNCIL ADOPTED
ANTELOPE VALLEY BOND DEBT				
Debt Service	986,254	986,980	984,934	
BOND INTEREST & REDEMPTION FUND*				
Debt Service	6,177,141	6,723,105	6,655,624	
CONTINGENCY DIVISION/GENERAL FUND				
Services & Charges/Transfers		201,353	350,000	
FAST FORWARD FUND				
Services & Charges			435,000	
POLICE & FIRE PENSION FUNDS****				
Personnel				
Regular Salaries/Fringes	108,427	116,196	119,555	
Pension Contribution (budgeted)	2,812,738	2,812,738	2,812,738	
Supplies	2,661	3,000	3,000	
Services & Charges	150,867	191,939	210,214	
	3,074,693	3,123,873	3,145,507	0
GENERAL EXPENSE DIVISION/GENERAL FUND				
Personnel	10,570,685	11,172,588	10,862,762	
Supplies	2,932	1,280	261,511	
Services & Charges	6,494,646	6,615,025	7,770,871	
Capital Outlay	370,239	162,250	162,250	
Transfers	78,055			
	17,516,557	17,951,143	19,057,394	0
GOLF BOND DEBT SERVICE (409901)				
Debt Service	382,991	379,035	376,848	
HEALTH CARE FUND (10004, History 06034)				
Supplies	3,867	5,500	5,500	
Services & Charges	179			
Capital Outlay-Equipment				
	4,046	5,500	5,500	0
HIGHWAY USER ALLOC. BONDS (Fd. 307, 102151/102154)				
Debt Service	2,059,535	3,631,359	4,288,557	
INTERFUND TRANSFERS DIVISION/GENERAL FUND				
Services & Charges				
Engineering Services	143,303	93,303	243,303	
Transfers				
City Match Federal Programs	30,756	35,843	32,698	
City Share of Aging	2,528,120	2,410,963	2,395,035	
City Share of Health	3,871,575	4,050,182	3,919,408	
City Share of StarTran	5,842,979	6,011,162	5,731,587	
City Share of Animal Control	402,245	371,703	447,594	
City Share of Communication	1,927,963	1,912,582	2,085,527	
City Share - WIA	100,374	105,229	88,091	
City Share - Lifetime Health	155,906	120,172		
City Share - Building & Safety	756,400	527,473	820,675	
City Share - Auditorium	525,000	525,000	575,000	
	16,284,621	16,163,612	16,338,918	0

**F.Y. 2008-09
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2006-07 ACTUAL EXPENDED	2007-08 BUDGET	2008-09 MAYOR RECOM.	2008-09 COUNCIL ADOPTED
KENO FUND				
Services & Charges	1,138,300	1,072,264	1,241,297	
Capital Outlay-Equipment	463,207			
Transfers	1,668,363	740,708	1,895,638	
Total KENO	3,269,870	1,812,972	3,136,935	0
LONG TERM DISABILITY				
Transfers	4,370	4,132	4,632	
MIRF BOND DEBT				
Debt Service	428,780	427,900	746,210	
SOCIAL SECURITY FUND**				
Personnel				
Regular Salaries	62,491	63,619	106,764	
Social Security	1,827,521	2,015,445	1,995,551	
Services & Charges	39,586	48,789	57,616	
	1,929,598	2,127,853	2,159,931	
SPECIAL EVENTS DIVISION/GENERAL FUND				
Fourth of July (18004)				
Personnel	34,995	45,000	45,000	
Supplies	1,769	1,500	1,500	
Services & Charges	4,154	6,225	6,225	
	40,918	52,725	52,725	0
Lincoln Marathon (18005)				
Personnel	13,992	15,000	16,000	
Services & Charges	1,351	2,500	2,500	
	15,343	17,500	18,500	0
Star City Holiday Parade (18006)				
Personnel	12,511	16,500	16,500	
Supplies	187	1,500	1,500	
Services & Charges	44,011	58,000	57,000	
	56,709	76,000	75,000	0
STREET LIGHT DIVISION/GENERAL FUND (18013)				
Services & Charges	1,627,218	1,562,496	1,668,100	
Capital Outlay - Improvements	2,110,313	2,110,315	2,029,684	
Debt Service	593,605	1,256,622	1,700,824	
	4,331,136	4,929,433	5,398,608	0
TAX ALLOCATION PROJECTS DEBT SERVICE FUND				
Debt Service	976,511	1,046,333	1,086,571	
UNEMPLOYMENT COMPENSATION FUND***				
Personnel	21,379	95,000	95,000	
WILLARD COMMUNITY CENTER (18140)				
Services & Charges			25,000	

* Existing balances will be used to fund \$951,894 of the Bond Interest & Redemption Fund budget.

** Existing balances will be used to fund \$264,600 of the Social Security Fund budget.

*** Existing balances will be used to fund the entire Unemployment Compensation Fund budget, as in prior years.

**** EMS Enterprise Fund will contribute \$196,617 to the City contribution to the Police & Pension Fund.

Revenue from 12b-1 rebates will fund \$24,000 for education expenses for Police & Fire Pension Committee members.

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2008

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
GENERAL BONDS:							
Various Purpose 1999A	03/01/99	21,800,000	4.462086900	Ser. '00 to '19	09	S.A. F & A	14,225,000
Various Purpose 1999B	03/01/99	8,220,000	3.812267000	Ser. '99 to '11	07	S.A. O & A	1,805,000
Storm Sewer & Drainage	05/29/02	7,500,000	4.698895800	Ser. '04 to '20	10	S.A. J & D	6,395,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	3.522738800	Ser. '03 to '23	13	S.A. D & J	12,125,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	3.758363500	Ser. '05 to '17	15	S.A. D & J	5,320,000
Storm Sewer Bonds	05/25/05	9,950,000	3.913154800	Ser. '05 to '25	15	S.A. J & D	8,850,000
Stormwater Drainage Flood Mgmt.	06/27/07	8,295,000	4.829286800	Ser. '08 to '27	17	S.A. J & D	8,040,000
Total General Bonds							<u>56,760,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	4.478572200	Ser. '04 to '23	14	S.A. M & N	34,755,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	4.131670900	Ser. '07 to '27	17	S.A. M & N	26,285,000
							<u>61,040,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	3.289012000	Ser. '04 to '15	09	S.A. F & A	<u>1,475,000</u>
Certificates of Participation (Street Lights) 2005	08/15/05	1,785,000	3.582728600	Ser. '05 to '15	11	S.A. F & A	1,305,000
Certificates of Participation (Street Lights) 2006	03/15/06	3,060,000	3.765886100	Ser. '06 to '16	12	S.A. M & S	2,525,000
Certificates of Participation (Street Lights) 2007	03/28/07	5,500,000	3.695826900	Ser. '08 to '17	13	S.A. M & S	5,020,000
Certificates of Participation (Street Lights) 2008	04/15/08	3,495,000	3.550960600	Ser. '08 to '18	14	S.A. S. & M	3,495,000
Total Cert. Of Part. (St. Lights)							<u>12,370,000</u>
Total General Obligation Bonds							<u><u>131,645,000</u></u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/06/04	1,035,000	2.712197900	Ser. '04 to '11	09	S.A. J & D	545,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	4,155,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	295,877
Thunderstone Series 2006	10/01/06	245,368	5.100000000	Ser. '08 to '15	Anytime	S.A. O & A	231,229
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	2,205,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '18	Anytime	S.A. J & D	565,790
NE Printers/LPD Station Series 2007	06/01/07	388,015	5.240000000	Ser. '07 to '20	Anytime	S.A. J & D	367,627
N. 48th Streetscape Series 2007	06/15/07	369,230	5.400000000	Ser. '07 to '14	Anytime	S.A. J & D	328,097
Total Tax Allocation Bonds							<u><u>8,693,620</u></u>
REVENUE BONDS:							
Water Revenue	11/22/02	50,690,000	4.892638700	Ser. '02 to '22	12	S.A. F & A	30,475,000
Water Revenue	11/15/04	40,000,000	4.620058800	Ser. '04 to '25	14	S.A. F & A	36,180,000
Total Water Revenue Bonds							<u><u>66,655,000</u></u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	4.426462400	Ser. '04 to '28	13	S.A. J & D	47,105,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	16,520,000
Sanitary Sewer Revenue	04/04/07	20,460,000	4.326259600	Ser. '08 to '28	18	S.A. J & D	20,100,000
Total Sanitary Sewer Revenue Bonds							<u><u>83,725,000</u></u>
Parking Revenue							
Series A	08/18/99	6,815,000	5.182559900	Ser. '99 to '09	09	S.A. F & A	1,110,000
	08/18/99	6,695,000	5.182559900	Term '09 to '14	09	S.A. F & A	6,695,000
Parking Revenue	12/18/01	4,360,000	4.783756400	Ser. '02 to '17	11	S.A. F & A	2,725,000
	12/18/01	1,640,000	4.783756400	Term '18 to '21	11	S.A. F & A	1,640,000
Total Parking Revenue Bonds							<u><u>12,170,000</u></u>
Solid Waste Management Revenue	08/03/06	4,000,000	4.123951100	Ser. '07 to '21	14	S.A. F & A	<u>3,625,000</u>
Golf Course Revenue	11/27/01	3,165,000	3.660032500	Ser. '01 to '11	08	S.A. F & A	<u>1,050,000</u>
M.I.R.F. (F Street Recreation Center)	06/13/00	3,200,000	5.047003800	Ser. '00 to '09	05	S.A.F & A	<u>710,000</u>
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	<u>7,900,000</u>
Antelope Valley Parks Project (KENO)	04/15/08	4,005,000	4.3038596000	Ser. '08 to '12	NA	S.A. M & S	<u>4,005,000</u>

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2008

	<u>Dated</u>	<u>Amount</u>	<u>Average Interest Rate</u>	<u>How Due</u>	<u>Option</u>	<u>Interest Date</u>	<u>Outstanding</u>
Electric System Revenue Bonds	02/15/98						
Series A		45,560,000	4.724900000	Ser. '98 to '18	08	S.A. M & S	0
Electric Revenue-Series 2001	08/15/01	141,150,000	4.892700000	Ser. '06 to '20	11	S.A. M & S	0
Electric Revenue & Refunding-Series 2002 (1993 Bonds Refund Portion)	10/01/02	127,830,000	3.404700000	Ser. '04 to '25	13	S.A. M & S	92,995,000
Electric Revenue & Refunding-Series 2002 (CP Retirement Portion)	10/01/02	20,360,000	4.734000000	Ser. '04 to '25	13	S.A. M & S	20,360,000
Electric Revenue & Refunding-Series 2003 (1993 Bonds Refund Portion)	10/01/03	30,725,000	3.395000000	Ser. '04 to '26	14	S.A. M & S	25,030,000
Electric Revenue & Refunding-Series 2003	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	62,320,000
Electric Revenue & Refunding-Series 2003	10/01/03	33,265,000	4.900000000	Term 2028	14	S.A. M & S	33,265,000
Electric Revenue-Series 2005	10/01/05	61,290,000	4.736800000	Ser. '29 to '32	15	S.A. M & S	61,290,000
Electric Revenue-Series 2005	10/01/05	53,710,000	4.736800000	Term 2035	15	S.A. M & S	53,710,000
Electric Revenue-Series 2007A	05/15/07	18,745,000	4.568600000	Ser. '21 to '29	17	S.A. M & S	18,745,000
Electric Revenue-Series 2007A	05/15/07	81,850,000	4.736800000	Term '34 & '35	17	S.A. M & S	81,850,000
Electric Revenue-Series 2007B	05/15/07	164,485,000	4.089000000	Ser. '09 to '20	17	S.A. M & S	164,485,000
Total Electric Revenue Bonds							<u>614,050,000</u>
Total Revenue Bonds							<u><u>789,885,000</u></u>
GRAND TOTAL ALL BONDS							<u><u>926,703,620</u></u>

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	Dated	Amount	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014
GENERAL BONDS:								
Various Purpose 1999A	03/01/99	21,800,000	1,020,000	1,065,000	1,115,000	1,165,000	1,220,000	1,275,000
Various Purpose 1999B	03/01/99	8,220,000	645,000	635,000	265,000	260,000		
Storm Sewer & Drainage	05/29/02	7,500,000	305,000	315,000	330,000	345,000	360,000	375,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	1,270,000	965,000	965,000	965,000	965,000	970,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	450,000	475,000	480,000	495,000	525,000	540,000
Storm Sewer	05/25/05	9,950,000	385,000	395,000	410,000	425,000	440,000	455,000
Stormwater Drainage	06/27/07	8,295,000	245,000	260,000	270,000	330,000	345,000	360,000
Total General Bonds			<u>4,320,000</u>	<u>4,110,000</u>	<u>3,835,000</u>	<u>3,985,000</u>	<u>3,855,000</u>	<u>3,975,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	675,000	715,000	1,400,000	1,810,000	1,900,000	1,995,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	980,000	1,015,000	1,050,000	1,085,000	1,125,000	1,165,000
Total Highway Alloc. Bonds			<u>1,655,000</u>	<u>1,730,000</u>	<u>2,450,000</u>	<u>2,895,000</u>	<u>3,025,000</u>	<u>3,160,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	250,000	190,000	195,000	200,000	205,000	215,000
Certificates of Participation (St. Lights) 2005	08/15/05	1,785,000	170,000	175,000	180,000	185,000	190,000	200,000
Certificates of Participation (St. Lights) 2006	03/15/06	3,060,000	280,000	290,000	295,000	310,000	320,000	330,000
Certificates of Participation (St. Lights) 2007	03/28/07	5,500,000	480,000	500,000	515,000	535,000	555,000	575,000
Certificates of Participation (St. Lights) 2008	04/15/08	3,520,000	340,000	325,000	325,000	345,000	335,000	340,000
Total Cert. Of Participation (St. Lights)			<u>1,270,000</u>	<u>1,290,000</u>	<u>1,315,000</u>	<u>1,375,000</u>	<u>1,400,000</u>	<u>1,445,000</u>
Total General Obligation Bonds			<u>7,495,000</u>	<u>7,320,000</u>	<u>7,795,000</u>	<u>8,455,000</u>	<u>8,485,000</u>	<u>8,795,000</u>
TAX ALLOCATION BONDS:								
Lincoln Mall Series 2004	04/06/04	1,035,000	125,000	130,000	130,000	160,000		
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	405,000	425,000	445,000	465,000	485,000	515,000
Liberty Village	08/15/05	365,035	25,304	26,520	27,795	29,131	30,531	31,998
Thunderstone Series 2006	10/01/06	245,368	29,370	30,887	32,482	34,160	35,924	37,780
Verizon Series 2007	03/22/07	2,205,000		175,000	185,000	190,000	200,000	210,000
48th & "O" St - South Side Series 2007	06/01/07	585,815	41,638	43,848	46,176	48,627	51,208	53,927
NE Printers/LPD Station	06/01/07	388,015	21,470	22,610	23,810	25,074	26,406	27,808
N. 48th Streetscape	06/01/07	369,230	43,384	45,759	48,263	50,905	53,690	56,629
Total Tax Allocation Bonds			<u>691,166</u>	<u>899,624</u>	<u>938,526</u>	<u>1,002,897</u>	<u>882,759</u>	<u>933,142</u>
REVENUE BONDS:								
Water Revenue	11/22/02	50,690,000	4,775,000	5,000,000	5,230,000	3,560,000	960,000	1,000,000
Water Revenue	11/15/04	40,000,000	1,020,000	1,050,000	1,080,000	1,820,000	1,885,000	1,950,000
Total Water Revenue Bonds			<u>5,795,000</u>	<u>6,050,000</u>	<u>6,310,000</u>	<u>5,380,000</u>	<u>2,845,000</u>	<u>2,950,000</u>
Sanitary Sewer Revenue	07/16/03	55,000,000	1,620,000	1,660,000	1,710,000	1,770,000	1,825,000	1,890,000
Sanitary Sewer Revenue	06/15/05	18,000,000	490,000	505,000	525,000	540,000	560,000	580,000
Sanitary Sewer Revenue	04/04/07	20,460,000	510,000	530,000	550,000	570,000	595,000	615,000
Total Sanitary Sewer Revenue Bonds			<u>2,620,000</u>	<u>2,695,000</u>	<u>2,785,000</u>	<u>2,880,000</u>	<u>2,980,000</u>	<u>3,085,000</u>
Parking Revenue								
Series A	08/18/99	6,815,000	1,110,000					
	08/18/99	6,695,000		1,170,000	1,235,000	1,305,000	1,375,000	1,610,000
Parking Revenue	12/18/01	4,360,000	250,000	265,000	275,000	285,000	300,000	315,000
	12/18/01	1,640,000						
Total Parking Revenue Bonds			<u>1,360,000</u>	<u>1,435,000</u>	<u>1,510,000</u>	<u>1,590,000</u>	<u>1,675,000</u>	<u>1,925,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	195,000	200,000	210,000	220,000	225,000	235,000
Golf Course Revenue	11/27/01	3,165,000	335,000	350,000	365,000			
M.I.R.F. (F Street Recreation Center)	06/13/00	3,200,000	710,000					
Antelope Valley Parks Project	04/15/08	4,000,000	890,000	905,000	930,000	1,280,000		
Antelope Valley Project	02/27/02	11,800,000	635,000	660,000	685,000	710,000	740,000	780,000
Electric System Revenue-Series A	02/15/98	45,560,000						
Electric Revenue & Refunding-Series 2002	10/01/02	148,190,000	10,065,000	10,560,000	11,070,000	11,620,000	12,000,000	12,575,000
Electric Revenue & Refunding-Series 2003	10/01/03	126,310,000	2,935,000	3,045,000	3,170,000	3,295,000	3,405,000	3,570,000
Electric Revenue-Series 2005	10/01/05	115,000						
Electric Revenue-Series 2007A	05/15/07	100,595,000						
Electric Revenue-Series 2007B	05/15/07	164,485,000		3,395,000	3,580,000	3,765,000	4,205,000	4,450,000
Total Electric Revenue Bonds			<u>13,000,000</u>	<u>17,000,000</u>	<u>17,820,000</u>	<u>18,680,000</u>	<u>19,610,000</u>	<u>20,595,000</u>
Total Revenue Bonds			<u>25,540,000</u>	<u>29,295,000</u>	<u>30,615,000</u>	<u>30,740,000</u>	<u>28,075,000</u>	<u>29,570,000</u>
GRAND TOTAL ALL BONDS			<u>33,726,166</u>	<u>37,514,624</u>	<u>39,348,526</u>	<u>40,197,897</u>	<u>37,442,759</u>	<u>39,298,142</u>

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>Dated</u>	<u>F.Y. 2009</u>	<u>F.Y. 2010</u>	<u>F.Y. 2011</u>	<u>F.Y. 2012</u>	<u>F.Y. 2013</u>	<u>F.Y. 2014</u>
GENERAL BONDS:							
Various Purpose 1999A	03/01/99	648,533	606,713	561,983	514,038	462,778	408,488
Various Purpose 1999B	03/01/99	60,983	35,065	16,549	5,525		
Storm Sewer & Drainage	05/29/02	292,703	280,106	266,596	252,037	236,390	219,853
Refunding 2003 & Storm Sewer Bonds	07/08/03	414,594	376,494	351,163	324,143	295,193	265,278
Storm Sewer Refunding Bonds	05/03/05	188,686	174,805	160,121	144,638	125,438	102,806
Storm Sewer Bonds	05/25/05	338,125	325,613	311,788	297,438	282,562	267,163
Storm Water Drainage Flood Mgmt.	06/27/07	392,000	279,750	366,750	353,250	336,750	319,500
Total General Bonds		<u>2,335,624</u>	<u>2,078,546</u>	<u>2,034,950</u>	<u>1,891,069</u>	<u>1,739,111</u>	<u>1,583,088</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	1,554,488	1,537,013	1,491,288	1,411,038	1,318,288	1,220,913
Highway Alloc. Bonds Ser. 2006	11/15/06	1,079,069	1,039,869	999,269	957,269	913,869	868,869
		<u>2,633,557</u>	<u>2,576,882</u>	<u>2,490,557</u>	<u>2,368,307</u>	<u>2,232,157</u>	<u>2,089,782</u>
Certificates of Participation (Fire/Trucks/911)	08/15/04	50,270	43,145	37,350	30,915	24,015	16,533
Certificates of Participation (Street Lights) 2005	08/15/05	46,770	41,245	35,383	29,083	22,423	15,393
Certificates of Participation (Street Lights) 2006	03/15/06	94,181	84,381	74,231	63,538	51,913	39,913
Certificates of Participation (Street Lights) 2007	03/28/07	183,794	166,994	149,494	130,825	111,431	91,313
Certificates of Participation (Street Lights) 2008	04/15/08	105,816	108,650	98,900	89,150	78,800	67,075
Total Cert. Of Participation (St. Lights)		<u>430,561</u>	<u>401,270</u>	<u>358,008</u>	<u>312,596</u>	<u>264,567</u>	<u>213,694</u>
Total General Obligation Bonds		<u>5,450,012</u>	<u>5,099,843</u>	<u>4,920,865</u>	<u>4,602,887</u>	<u>4,259,850</u>	<u>3,903,097</u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/06/04	14,158	10,807	7,070	2,560		
Multi-Plex/Old Federal Building Series 2004	04/07/04	174,500	159,444	142,575	123,678	102,768	79,753
Liberty Village	08/15/05	13,757	12,541	11,266	9,930	8,530	7,063
Thunderstone Series 2006	10/01/06	11,423	9,906	8,311	6,633	4,869	3,014
Vverizon Series 2007	03/22/07	116,333	111,957	102,911	93,395	83,400	72,790
48th & "O" St. - South Side	06/01/07	29,109	26,899	24,571	22,120	19,538	16,820
NE Printers/LPD Station	06/01/07	18,986	17,846	16,646	15,382	14,051	12,649
N. 48th Streetscape	06/01/07	17,139	14,765	12,261	9,619	6,833	3,895
Total Tax Allocation Bonds		<u>395,405</u>	<u>364,165</u>	<u>325,611</u>	<u>283,317</u>	<u>239,989</u>	<u>195,984</u>
REVENUE BONDS:							
Water Revenue	11/22/02	1,454,283	1,230,145	993,120	743,703	577,327	539,888
Water Revenue	11/15/04	1,674,132	1,643,532	1,609,407	1,571,606	1,480,606	1,386,356
Total Water Revenue Bonds		<u>3,128,415</u>	<u>2,873,677</u>	<u>2,602,527</u>	<u>2,315,309</u>	<u>2,057,933</u>	<u>1,926,244</u>
Sanitary Sewer Revenue and Refunding	07/16/03	2,234,794	2,186,194	2,103,194	2,043,344	1,976,969	1,903,969
Sanitary Sewer Revenue	06/15/05	731,163	711,563	691,363	670,363	643,362	615,363
Sanitary Sewer Revenue	04/04/07	854,088	833,688	812,488	790,488	767,688	743,888
Total Sanitary Sewer Revenue Bonds		<u>3,820,045</u>	<u>3,731,445</u>	<u>3,607,045</u>	<u>3,504,195</u>	<u>3,388,019</u>	<u>3,263,220</u>
Parking Revenue							
Series A	08/18/99	415,357					
			359,856	296,969	230,588	160,444	86,538
Parking Revenue	12/18/01	209,038	198,663	187,400	175,438	162,612	149,113
Total Parking Revenue Bonds		<u>624,395</u>	<u>558,519</u>	<u>484,369</u>	<u>406,026</u>	<u>323,056</u>	<u>235,651</u>
Solid Waste Management Revenue	08/03/06	148,225	140,425	132,425	124,025	115,225	106,225
Golf Course Revenue	11/27/01	41,848	28,783	14,783			
M.I.R.F. (F Street Recreation Center)	06/13/00	36,210					
Antelope Valley Parks Project	04/15/08	109,372	93,450	66,300	38,400		
Antelope Valley Project	02/27/02	349,934	325,640	299,235	270,980	237,925	199,925
Electric Revenue & Refunding-Series 2002	10/01/02	5,668,000	5,165,000	4,637,000	4,083,000	3,502,000	2,902,000
Electric Revenue & Refunding-Series 2003	10/01/03	5,727,000	5,610,000	5,488,000	5,361,000	5,196,000	5,026,000
Electric Revenue-Series 2005	10/01/05	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000
Electric Revenue-Series 2007A	05/15/07	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000
Electric Revenue-Series 2007B	05/15/07	8,007,000	8,007,000	7,838,000	7,659,000	7,470,000	7,260,000
Total Electric Revenue Bonds		<u>29,567,000</u>	<u>28,947,000</u>	<u>28,128,000</u>	<u>27,268,000</u>	<u>26,333,000</u>	<u>25,353,000</u>
Total Revenue Bonds		<u>37,825,444</u>	<u>36,698,939</u>	<u>35,334,684</u>	<u>33,926,935</u>	<u>32,455,158</u>	<u>31,084,265</u>
GRAND TOTAL ALL BONDS		<u>43,670,861</u>	<u>42,162,947</u>	<u>40,581,160</u>	<u>38,813,139</u>	<u>36,954,997</u>	<u>35,183,346</u>

**F.Y. 2008-09 GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL	BUDGET	MAYOR	COUNCIL
	2006-07	2007-08	RECOM.	ADOPTED
			2008-09	2008-09
PERSONNEL				
Health & Accident Insurance	7,497,898	8,314,309	7,929,627	
Dental Insurance	395,197	400,858	438,096	
Life Insurance	59,749	63,064	64,542	
StarTran Passports	2,643	7,200	7,200	
Retirement (net after forfeitures)	1,921,686	1,737,731	1,762,323	
Employee Assistance Program	32,627	44,700	44,700	
Post Employment Health Plan	660,885	604,726	616,274	
SUBTOTAL PERSONNEL	10,570,685	11,172,588	10,862,762	0
SUPPLIES				
Fuel & Oil			260,011	
Media/Publications	1,095			
Other Operating Supplies	1,837	1,280	1,500	
Postage				
SUBTOTAL SUPPLIES	2,932	1,280	261,511	0
OTHER SERVICES & CHARGES				
Miscellaneous Contractual	57,283	65,000	70,000	
Auditing Service	65,360	174,076	189,000	
Consultant Services	78,642	100,000	250,000	
Data Processing Service	287,589	250,000	251,200	
Data Processing Systems Development	654,737	534,012	474,200	
Data Processing - CJIS	25,291	39,618	56,280	
Delivery Service	2,640	2,900	2,900	
Demolition of Bldgs.		30,000	30,000	
Legal Services				
Negotiation and Appraisal Service				
Lobbyist Service	30,326	40,000	85,000	
Shared Services - Corrections	1,609,267	1,699,587	1,700,000	
Shared Services - Human Services Admin.	146,741	115,044	120,800	
Shared Services - Civil Defense	227,658	203,899	214,100	
Shared Services - Pre-trial Diversion	35,000	35,000	36,750	
Shared Services - Public Defender	147,544	154,921	162,667	
211 Central Information		2,500	2,500	
Asian Community & Cultural Center	13,500	9,850	10,000	
CASA for Lancaster Co.	11,250	11,081		
Cornhusker Place	262,150	266,300	273,890	
CSI (Com. Serv. Initiative) Lincoln		45,000	45,000	
El Centro de las Am	3,000		10,000	
Family Violence Council			26,259	
Food Bank of Lincoln	7,500			
Fresh Start	12,500	12,313	12,500	
Indian Center	8,500	12,000	5,000	
Lighthouse	10,500	10,342	25,000	
Lincoln Action Program	49,550	40,000		
Lincoln Arts Council	32,854	32,854	32,854	
Lincoln Council on Alcohol & Drugs (LCAD)			37,000	
Lincoln Literacy	7,500	7,388	10,000	
Lincoln Medical Education Foundation	1,250	12,747		
Madonna Transportation Program	13,125	12,928	26,000	
Malone Community Center	35,000	34,475	35,000	
Matt Talbot	15,000		10,000	
Human Serv. Fed.	40,000			
Voices of Hope	45,500	45,317	22,500	
Friendship Home	188,490	185,663	189,362	
Willard Community Center	7,500	7,388	7,388	

**F.Y. 2008-09 GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL	BUDGET	MAYOR	COUNCIL
	2006-07	2007-08	RECOM.	ADOPTED
			2008-09	2008-09
Heartland Big Brothers/Big Sisters	16,250	16,006		
Cornhusker State Games/Nebr. Sports Council	10,000	10,000	10,000	
Miscellaneous Subgrantees		10,500	15,000	
United Way of Lincoln	2,500			
Volunteer Partners	7,500			
Youth Assessment Center	50,000	50,000	50,000	
City-wide Payroll System	51,675	54,000	57,600	
Oracle Financial System Development	173,665	194,000	250,500	
Shared Services - Case Mgmt.	33,753	34,655	36,390	
Shared Services - Youth Pre-Trial Diversion	34,500	35,000	36,750	
Web Development	11,310	35,000	35,000	
State Fair Subsidy	287,663	280,000	295,000	
Municipal Band Concerts	10,000	10,000	10,000	
School Age Programs			127,500	
Meals & Parking	75			
Printing	10,902	10,844	10,844	
General Liability			4,629	
Miscellaneous Insurance		7,464		
Property	4,000	4,371		
Miscellaneous Insurance Floater	117	117		
Electricity	2,429	2,500	3,000	
Telephone	1,685	3,500	3,500	
Water	3,376	6,500	6,500	
City Share of Lincoln Ctr. Maint.	210,014	267,865	280,508	
Equipment Maintenance Contracts	535	600	600	
Minor Bldg. Imp. (Bldg. Com. Maint.)	335,000	353,500	353,500	
Other Equipment Maintenance and Repair	17,320	25,000	25,000	
Other Building Maintenance		20,500		
Problem Resolution Team	200	10,000	10,000	
Graffiti Abatement			25,000	
Advertising	3,304	2,500	2,500	
Committee Expense		1,000	1,000	
Election Expense	157,843		190,000	
LPED/roller skating promotion	500,000	530,000	500,000	
Court & Litigation Costs	108,546	95,000	95,000	
Memberships & Subscriptions	74,423	78,000	78,000	
Public Relations	366	2,000	2,000	
Fees	21			
Fees Paid to State of Nebraska	97			
Charge Card Fees	2,125	8,400	8,400	
Presentation/Training Materials		4,000	4,000	
Witness Fees	2,716	18,000	18,000	
Plaques/Awards/Employee Recognition	400			
Building/Miscellaneous Permits	9,104	9,000	9,000	
Property Taxes	504	3,000	3,000	
Impact Fee (Low Income)	184,330	170,000	170,000	
Special Program Tracking (Economic Dev.)			10,000	
Impact Fee (Economic. Dev.)	43,651	60,000		
Home Ownership Stimulus			610,000	
SUBTOTAL OTHER SER. & CHARGES	6,494,646	6,615,025	7,770,871	0
CAPITAL OUTLAY-EQUIPMENT				
Audio-Visual Equipment				
Data Processing Equipment	87,932	112,250	112,250	
Misc. Equipment				
SUBTOTAL-EQUIPMENT	87,932	112,250	112,250	0
CAPITAL OUTLAY-IMPROVEMENTS	282,307	50,000	50,000	
TRANSFERS	78,055			
GRAND TOTAL	17,516,557	17,951,143	19,057,394	0

GENERAL FUND BUDGET REQUEST
FOR OPERATION AND MAINTENANCE OF THE STREET LIGHT SYSTEM
TO LINCOLN ELECTRIC SYSTEM
City Fiscal Year of 9/1/08 - 8/31/09
(Dollars rounded to nearest \$100)

	Killowatt-Hours	<u>2008-09</u>	<u>2007-08</u>	Increase/ (Decrease)	Percent Change
Estimated energy charge	19,403,000 @ \$0.044407	\$861,600	\$841,700	\$19,900	2.4%
Estimated maintenance charge		\$731,500	\$711,900	\$19,600	2.8%
Total Estimate		\$1,593,100	\$1,553,600	\$39,500	2.5%

TRENDS

<u>Fiscal Year</u>	<u>Avg. No. Lights</u>	<u>Killowatt- Hours</u>	<u>Budget Request</u>	<u>Actual Billing</u>
1980 - 81	13,740	14,438,400	\$600,313	\$704,929
1981 - 82	14,305	13,842,000	884,831	866,260
1982 - 83	14,760	13,275,770	1,017,064	990,583
1983 - 84	15,046	13,029,305	1,128,289	1,080,046
1984 - 85	15,527	13,178,800	1,206,906	1,186,607
1985 - 86	15,894	13,146,900	1,300,050	1,285,443
1986 - 87	16,323	13,498,300	1,391,985	1,384,998
1987 - 88	16,775	13,620,100	1,468,916	1,402,463
1988 - 89	17,110	13,597,300	1,543,268	1,526,643
1989 - 90	17,793	13,831,007	1,637,862	1,639,862
1990 - 91	18,287	13,820,900	1,722,236	1,711,457
1991 - 92	18,827	13,949,700	1,797,500	1,793,258
1992 - 93	19,481	14,325,800	1,917,900	1,946,551
1993 - 94	20,047	14,577,700	2,060,500	2,073,350
1994 - 95	20,579	14,973,500	2,233,600	2,232,054
1995 - 96	21,078	15,333,900	2,374,200	2,373,565
1996 - 97	21,642	15,825,300	2,495,000	2,499,044
1997 - 98	22,056	16,153,900	2,681,000	2,654,509
1998 - 99	22,524	15,712,500	2,833,900	2,835,739
1999 - 00	23,212	16,124,400	2,950,400	2,956,845
2000 - 01	23,807	16,487,900	3,127,100	3,123,039
2001 - 02	24,293	16,738,400	3,225,800	3,197,678
2002 - 03	24,728	17,024,400	3,315,300	3,306,072
2003 - 04	25,346	17,482,800	3,482,600	3,493,423
2004 - 05	26,050	17,903,800	3,635,700	1,365,522 *
2005 - 06	26,778	18,263,500	1,345,700	1,360,066
2006 - 07	27,584	18,912,400	1,431,600	1,476,819
2007 - 08	27,945	19,239,700	1,553,600	1,507,800 **
2008 - 09	27,959	19,403,000	1,593,100	

* City purchased street light system 9/1/04

** Eight months actual, four months estimated

PERSHING CENTER
OPERATING BUDGET
REFLECTS OPTIMAL EVENT BOOKING REQUIRED
TO REACH CITY OF LINCOLN SUBSIDY AMOUNT
FOR THE FISCAL YEAR 2008-2009

Event Income

Direct Event Income

Rental Income	341,410
Service Income	795,225
Service Expenses	<u>(987,898)</u>
Total Direct Event Income	<u>148,737</u>

Ancillary Income

F & B Concessions	449,391
F & B Catering	21,421
Novelty Sales	<u>49,340</u>
Total Ancillary Income	<u>520,153</u>

Other Event Income

Ticket Rebates	107,397
Facility Fees	<u>70,826</u>
Total Other Event Income	<u>178,223</u>

Total Event Income

847,112

Other Operating Income

84,400

Adjusted Gross Income

931,512

Operating Expenses

Employee Salaries and Wages	914,024
Benefits	182,327
Less: Event Labor Allocations	<u>(270,892)</u>
Net Employee Wages and Benefits	825,459
Contracted Services	3,200
General and Administrative	71,135
Operations	19,250
Repair & Maintenance	51,200
Supplies	56,800
Insurance	78,450
Utilities	234,000
Other	3,000
SMG Management Fees	108,300
Equipment/Marketing Fund Transfer	<u>55,718</u>
Total Operating Expenses	<u>1,506,512</u>

Adjusted Net Income (Loss) (575,000)

City of Lincoln Subsidy 575,000

Net Income (Loss) (0)

***16 concerts were projected in order to reach Adjusted Net Loss of \$575,000.00
Historically, Pershing Center only averages 10 concerts.